

House Bill 1144

By: Representatives Smith of the 113<sup>th</sup>, Amerson of the 9<sup>th</sup>, Holt of the 112<sup>th</sup>, and Bridges of the 10<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales and use tax exemptions, so as to change certain provisions relating to an exemption for hearing aids; to provide an exemption for other assistive listening devices and accessories designed to assist the hearing impaired; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales and use tax exemptions, is amended by revising paragraph (52) as follows:

"(52) The sale or use of hearing aids and other assistive listening devices and accessories designed to assist the hearing impaired, including but not limited to personal frequency modulation (FM) systems; infrared systems; induction loop systems; one-to-one communicators; telephone amplifying devices for cordless, cellular, digital, and wired telephones; amplified answering machines; amplified telephones with different frequency responses; paging systems; and wake-up alarms;"

**SECTION 2.**

All laws and parts of laws in conflict with this Act are repealed.